



# THE NAGALAND GAZETTE

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**PART-I****NOTIFICATION****Dated Kohima, the 9<sup>th</sup> December, 2020.**

**NO.SOIL-4/ESTT-48/2016:-** In the interest of public service, the Governor of Nagaland is pleased to order officiating promotion to the following officers under Soil & Water Conservation, to the posts mentioned against the names with effect from the date of taking over of charge.

Sl No	Name & Designation	Promoted to	Pay Matrix
1.	Shri R. Chumong, JSCO	SDO(SC) vice Smti Chumei Yanlem promoted.	Level 13
2.	Shri. P Hotoshe, JSCO	SDO(SC) vice Shri A. T Ningsang retired.	Level 13
3.	Shri. Vepralhu, JSCO	SDO(SC) vice Shri Yhunsenlo retired.	Level 13

2. The officiating promotion is subject to regularization by DPC within a period of 3(three) months.
3. This issues with the clearance of P&AR Department vide U.O NO.500 dated 09/12/2020
4. The officers mentioned above shall remain in their present place of posting till further orders.

**Sd/-****VIKUONUO VIZO**

Deputy Secretary to the Government of Nagaland.

**NOTIFICATION****Dated Kohima, the 18<sup>th</sup> December, 2020.**

**NO.LAW/FTSC/15-1/2019:** On the recommendation of the Gauhati High Court, Guwahati Vide. No. HC.VII-156/2012(Pt.A)/ 4304/A dated 23.11.2020 and in the interest of public service, the Governor of Nagaland is pleased to appoint Shri. Veprasa Nyekha, Retired District and Sessions Judge of Nagaland Judicial Service as Judge of the Fast Track Special Court for the State of Nagaland in Dimapur, Nagaland for a period of 1(one) year with immediate effect.

A fixed monthly amount shall be admissible, arrived at by deducting the basic pension from the salary drawn at the time of retirement.

The amount of salary so fixed shall remain unchanged for the term of the contract.

**Sd/-****B. LUTHER**

Under Secretary to the Government of Nagaland.

**NOTIFICATION****Dated Kohima, the 20<sup>th</sup> January, 2021.**

**NO.YRS/ESTT-1/2010 (PT) Vol-I/127** : In the interest of public service, the Governor of Nagaland is pleased to order Officiating Promotion in respect of the following officers under the Directorate of Youth Resources & Sports, Kohima, Nagaland.

1. **Shri.Megolhu Dolie, Joint Director** is promoted to the post of **Additional Director** in level 17 of the pay matrix against the resultant vacancy caused due to retirement of Shri Rato Pusa, Addl. Director.
2. **Shri.Teisobou Sekhose, Deputy Director** is promoted to the post of **Joint Director** in level 16 of the pay matrix against the resultant vacancy caused due to officiating promotion of Shri.Megolhu Dolie, Joint Director as Additional Director
3. **Shri.Jakedovo Chase, Assitant Director** is promoted to the post of **Deputy Director** in level 15 of the pay matrix against the resultant vacancy caused due to officiating promotion of Shri.Teisobou Sekhose, Deputy Director as Joint Director.

The Officiating Promotions shall be effective only from the date of taking over charge of the respective posts by the officials concerned.

The Officiating Promotion is purely on temporary basis subject to regularization by the Departmental Promotion Committee (DPC) within 03(three) months, for subsequent regularization.

This is issued with the clearance of P&AR Department vide U.O NO. 541 dated 13-01-2021.

**Sd/-****T. WATI AIER**

Joint Secretary to the Government of Nagaland.

**NOTIFICATION****Dated Kohima, the 27<sup>th</sup> January, 2021.**

**NO.DSE/SCERT/ESTT-1/2014/261::** In the interest of public service, the Governor of Nagaland is pleased to allow Officiating Promotion to **Shri Tuolie Seleyi**, Additional Director in the Pay Matrix Level 17 to Director in the Pay Matrix Level 18 under the Department of State Council of Educational Research and Training w.e.f the date of taking charge of the post of Director.

2. The officiating promotion is purely on temporary basis and subject to regularization by DPC within three (3) Months.

3. This issues in relaxation of Schedule-II Rule 1 (6) of the SCERT Service Rule 2003 and with the clearance of the P & AR Department vide U.O No 570 dated 25.01.2021

**Sd/-****THEJANGUSANO SAVINO**

Deputy Secretary to the Government of Nagaland.

**PART-IIA****NOTIFICATION****Dated Kohima, the 2<sup>nd</sup> January 2021.**

**No.TPT/MV/4/2013/161::** As per the Advisory dated 27.12.2020 issued by the Ministry of Road Transport and Highways, Government of India, and referring to this Department's Notification of even number dated 14.09.2020 regarding extension of validity of Fitness, Permit (all types), Driving License, Registration Certificate etc. which had expired since 01.02.2020 or would expire by 31.03.2021, same may be treated to be valid till 31.03.2021.

Considering the advisory dated 27.12.2020 issued by MoRTH, Government of India, the validity of the following documents are extended up to 31.03.2021:

1. **Fitness Certificate:** Fitness Certificate of all motor vehicles which had expired since 01.02.2020 or would expire by 31.03.2021, such documents will be treated as valid till 31.03.2021
2. **Registration Certificate of Non-Transport vehicles:** Registration Certificate of Non-Transport vehicles which had expired since 01.02.2020 or would expire by 31.03.2021, such documents will be treated as valid till 31.03.2021.
3. **Driving License:** Driving license which had expired since 01.02.2020 or would expire by 31.03.2021, such documents will be treated as valid till 31.03.2021.
4. **Learner's License:** Learner's License had expired since 01.02.2020 or would expire by 31.03.2021, such documents will be treated as valid till 31.03.2021. as the Driving License test has been cancelled w.e.f 18.03.2020.
5. **Goods Carriage , Contract Carriage , Private Service and Educational Institution Bus Permit:** Goods Carriage , Contract Carriage , Private Service vehicle and Educational Institution Bus Permit which had expired since 01.02.2020 or would expire by 31.03.2021, such documents will be treated as valid till 31.03.2021.

Validity of authorization issued under Chapter –IV of ( MV Rules, 1989 for goods carriage and tourist vehicles is not extended as it relates to payment of **annual** composite tax.

6. **Stage Carriage Permanent Permits:** All Stage Carriage Permanent Permits and permits issued by Reciprocating States Countersigned by STA, Nagaland on interstate routes which had expired since 01.02.2020 or would expire by 31.03.2021, such documents will be treated as valid till 31.03.2021.
7. **Reservation of fancy numbers:** In case where fees paid for reservation of notified fancy registration number or other than the notified number on or after 01.02.2020 and the applicant could not produce required documents within thirty days, it shall remain valid till 31.03.2021.



8. **Payment of compensation from Solatium Fund:** The applicants who have not submitted application for compensation from solatium fund whose limitation expired on or after 22.03.2020 or would expire by 31.03.2021, such documents will be treated as valid till 31.03.2021.
9. No late fee/fine shall be imposed during the relaxation period.
10. There is no extension to:
  - i. Validity of Insurance Certificate as the same is issued by Insurance Companies and it is not under the preview of this office.
  - ii. Validity of Temporary Permit.

Sd/-

**RENBEMO KITHAN**

Under Secretary to the Govt. of Nagaland.

**ORDER****NO.I&C/PF/20/2021/553:****Dated Kohima, the 14<sup>th</sup> January, 2021.**

In terms of Section 3(1) and Section 3(2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009 and in terms of Government of Nagaland, P&AR Department's Notification No. AR-3/Gen-174/2007 (Pt) Dated 7<sup>th</sup> August, 2009, **Shri. Khezhekhu Sema**, Development Officer (Bee Keeping) under Industries and Commerce Department, Nagaland, is hereby released from service on attaining superannuation of age with effect from the date shown below.

Sl. No	Name & Designation	Place of posting	DOB	Date of entry into Govt. Service	Date of retirement	Remarks
1	<b>Shri. Khezhekhu Sema</b>	Directorate	05/02/1961	10/08/1988	28/02/2021	On attaining superannuation of age

Sd/-

**IMSUTOLA**

Under Secretary to the Government of Nagaland.

**NOTIFICATION****Dated Kohima, the 25<sup>th</sup> January 2021.**

**No.LAW/GA-4/2016** :: In continuation of this Office Notification of even number dated 6<sup>th</sup> February 2020, the Governor of Nagaland is pleased to extend the service of Smti. Bichano Kithan, Junior Government Advocate, Nagaland, Gauhati High Court, Kohima Bench for a period of 1 (one) year w.e.f. 07.02.2021 to 06.02.2022 under the same terms and conditions as in the appointment Notification.

Continuation of service beyond 1 (one) year shall be subject to submission of application along with performance report and further Government approval.

Sd/-

**RHONTHUNGO ANDREAS**

Under Secretary to the Govt. of Nagaland.

**ORDER****NO.IDA/ESTT-21/2007/560:****Dated Kohima, the 28<sup>th</sup> January, 2021.**

In terms of Section 3(1) and Section 3(2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009 and in terms of Government of Nagaland, P&AR Department's Notification No. AR-3/Gen-174/2007 (Pt) Dated 7<sup>th</sup> August, 2009, **Shri. S. Imliwapang, General Manager**, DIC Chozuba under Industries and Commerce Department, Nagaland, is hereby released from service who expired on 14-01-2021.

Sl. No	Name & Designation	Place of posting	DOB	Date of entry into Govt. Service	Date of retirement	Remarks
1	Shri. S.Imliwapang, General Manager	DIC, Chozuba	13/06/1969	28/06/1995	14/01/2021	Expired on 14-01-2021

Sd/-

**LUNGHEISING**

Joint Secretary to the Government of Nagaland.

**NOTIFICATION****Dated Kohima, the 18<sup>th</sup> January 2021.**

**No.LAW/HC-14/9/2020** ::: In continuation of this Office Notification number LAW/GA-1/2016 (Pt) dated 30<sup>th</sup> October 2019, the Governor of Nagaland is pleased to extend the service of Smti. Seyiekuonuo Mere, Additional Senior Government Advocate, Nagaland, Gauhati High Court, Kohima Bench for a period of 1 (one) year w.e.f. 12.11.2020 to 11.11.2021 under the same terms and conditions as in the appointment Order.

Continuation of service beyond 1 (one) year shall be subject to submission of application along with performance report and further Government approval.

Sd/-

**RHONTHUNGO ANDREAS**

Under Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 18<sup>th</sup> January 2021.**

**No.LAW/HC-14/9/2020** ::: In continuation of this Office Notification number LAW/GA-1/2016(Pt) dated 30<sup>th</sup> October 2019, the Governor of Nagaland is pleased to extend the service of Shri. Veto Vero, Junior Government Advocate, Nagaland, Gauhati High Court, Kohima Bench for a period of 1 (one) year w.e.f. 07.10.2020 to 06.10.2021 under the same terms and conditions as in the appointment Order.

Continuation of service beyond 1 (one) year shall be subject to submission of application along with performance report and further Government approval.

Sd/-

**RHONTHUNGO ANDREAS**

Under Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 25<sup>th</sup> January, 2021.**

**NO. PWR/ESTT-02/26/09(Pt)/336** :: In terms of Section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009, which comes into effect from 31<sup>st</sup> October 2009 and in terms of Government of Nagaland, P&AR Department's Notification NO. AR-3/GEN-174/2007 (Pt) Dated 7<sup>th</sup> August 2009, the Governor of Nagaland is pleased to release Er. Shikato Sema, Engineer-in-Chief, Power Department whose particulars are given below with effect from 31.03.2021 (AN) on completion of 35 years of service:

Sl. No.	Name of Govt. employee	Designation	Office and place of posting	Date of Birth	Date of joining Govt. service	Date of completion of 35 years of service	Date of release on attaining 35 years of service
1	2	3	4	5	6	7	8
1	Er. Shikato Sema	Engineer-in-Chief	E-in-C, Power, Kohima	08.05.1963	14.03.1986	13.03.2021	31.03.2021

**Sd/-****NAROLA IMTI**

Under Secretary to the Government of Nagaland.

**NOTIFICATION****Dated Kohima, the 14<sup>th</sup> January 2021.**

**No.LAW/MISC-22/2016(Pt)** :: In continuation of this Office Notification even number dated 19<sup>th</sup> Dec, 2020, the Governor of Nagaland is pleased to extend the service of Smt. Monica Kechu, Addl. Senior Government Advocate, Nagaland Gauhati High Court, Guwahati for a period of 1 (one) year w.e.f. 06/01/21 to 05/01/2022 under the same terms and conditions.

Continuation of service beyond 1 (one) year shall be subject to submission of application along with performance report and further Government approval.

**Sd/-****RHONTHUNGO ANDREAS**

Under Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 18<sup>th</sup> January 2021.**

**No.LAW/HC-14/9/2020** :: In continuation of this Office Notification number LAW/GA-1/2016(Pt-1) dated 22<sup>nd</sup> October 2019, the Governor of Nagaland is pleased to extend the service of Shri. S. Pulie Konyak, Junior Government Advocate, Nagaland, Gauhati High Court, Kohima Bench for a period of 1 (one) year w.e.f. 12.10.2020 to 11.10.2021 under the same terms and conditions as in the appointment Order.

Continuation of service beyond 1 (one) year shall be subject to submission of application along with performance report and further Government approval.

**Sd/-****RHONTHUNGO ANDREAS**

Under Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 8<sup>th</sup> December 2020.**

**NO.POL-1/ESTT/14/2014::** Whereas Shri. Longsa Khiam, S/o Pashing Khiamniungan, resident of Aniashu village, Tuensang District, has executed an AFFIDAVIT bearing registration No.34/2020, dated 18-06-2020 before the Notary Public.

2. And whereas he has declared that his name has been inadvertently entered as LONGSHA KHYAMANGON in his service records.

3. And whereas the name LONGSA KHIAM and LONGSHA KHYAMANGON refer to the one and the same person.

4. Henceforth, the name LONGSA KHIAM shall be used for all official purposes.

5. This Notification is issued with the clearance of P&AR Department vide their U.O. No. 473 dated 02-12-2020.

**Sd/-****CHUBASANGLA LONGKUMER**

Deputy Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 18<sup>th</sup> January 2021.**

**No.LAW/HC-14/9/2020** :: In continuation of this Office Notification number LAW/GA-1/2016 (Pt I) dated 22<sup>nd</sup> October 2019, the Governor of Nagaland is pleased to extend the service of Shri. E. Thiba Phom, Junior Government Advocate, Nagaland, Gauhati High Court, Kohima Bench for a period of 1 (one) year w.e.f. 15.08.2020 to 14.08.2021 under the same terms and conditions as in the appointment Order.

Continuation of service beyond 1 (one) year shall be subject to submission of application along with performance report and further Government approval.

**Sd/-****RHONTHUNGO ANDREAS**

Under Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 25<sup>th</sup> January 2021.**

**No.LAW/GA-4/2016** :: In continuation of this Office Notification of even number dated 19<sup>th</sup> December 2019, the Governor of Nagaland is pleased to extend the service of Smti. Seponglemla Chang, Junior Government Advocate, Nagaland, Gauhati High Court, Kohima Bench for a period of 1 (one) year w.e.f. 20.12.2020 to 19.12.2021 under the same terms and conditions as in the appointment Notification.

Continuation of service beyond 1 (one) year shall be subject to submission of application along with performance report and further Government approval.

**Sd/-****RHONTHUNGO ANDREAS**

Under Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 13<sup>th</sup> January 2021.**

**NO.LAW-29/90::** The Governor of Nagaland is pleased to allow Shri. Khruito Koso, Principal Judge, Family Court Kohima and TDP, Special Judge Lokayukta Kohima, Nagaland to retire from service on attaining Superannuation on 23.02.2021 (A.N) under Rule 19 (A) of the Nagaland Judicial Service Rule ( First Amendment) 2009.

Shri. Khruito Koso, Principal Judge, Family Court Kohima and TDP, Special Judge Lokayukta Kohima, Nagaland is hereby released from the service with effect from 28.02.2021( A.N).

**Sd/-****RHONTHUNGO ANDREAS**

Under Secretary to the Govt. of Nagaland.

**ORDER****Dated Kohima, the 22<sup>nd</sup> January, 2021.**

**No. SPLY- 1/27/2010::** In terms of section 11(3) of the Nagaland retirement from Public Employment ( Second Amendment) Act, 2009, the Governor of Nagaland is pleased to release Shri. Lipoknungsang Ao , Assistant Director , Mokokchung serving under the establishment of Food & Civil Supplies Department from the Government Service on completion of 35 ( thirty five) years of service with effect from 31/12/2020 (AN).

Sl. No	Name of the Govt. employee	Designation	Office & place of posting	Date of birth	Date of joining Govt. service	Completion of 35 (thirty five) years of service
1	2	3	4	5	6	7
1.	Shri. Lipoknungsang Ao	Assistant Director	ADS, Mokokchung	05/01/1963	18/12/1985	31/12/2020

**Sd/-****Y. RENBONTHUNG TSOPOE**

Additional Secretary to the Government of Nagaland.

**CIRCULAR****Dated Kohima, the 3<sup>rd</sup> February, 2021.**

**NO. DC (K)/REV/ 2-LANE/ KMA-JESS (BMP)/NH-29/2019/408///**This is to inform the concerned Landowners that damage compensation Kohima-Jessami 2-Lane Project – Km 29.60 to Km 37.05 (Package –II) shall be paid in the Office of the Deputy Commissioner, Kohima on the **10<sup>th</sup> February 2021 at 10:00 AM.**

The concerned landowner is requested to be present physically and to bring along **4 (four)** recent passport size photos (not to scan) and Aadhaar card (Xerox)/I.D Proof and Bank Pass book (front page Xerox).

Payment to any other representative other than the concerned person shall **“NOT”** be entertained.

**Sd/-**

**GREGORY THEJAWELIE, NCS**  
Deputy Commissioner  
Kohima: Nagaland



**NOTIFICATION****Dated Kohima, the 12<sup>th</sup> January 2021.**

**NO.FIN/LOT-05/2013/05::** In terms of sub-section 3 (1) and section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009 and in terms of Government of Nagaland, P&AR Department's notification No. AR-3/Gen-174/2007 (Pt) dated 7<sup>th</sup> Aug. 2009, the under mentioned officer serving under the establishment of Directorate, Nagaland State Lotteries, whose particulars are mentioned below is hereby released on retirement on superannuation w.e.f. 30/04/2021.

Sl. No.	Name	Designation	DoB	Date of joining Govt. Service	Date of completion of 35 yrs of service	Date of release on attaining the age of 35yrs of service	Remarks
1	2	3	4	5	6	7	8
1.	Shri M. Wapang Jamir	Registrar	23.01.1966	07.04.1986	07.04.2021	30.04.2021	

2. On the strength of this order, the processing of pension papers in respect of the above officer may be initiated by the controlling Department well ahead of the retirement date, and in any case, not later than 2 (two) months prior to the date of retirement.

Sd/-

**ZANBENI ODYUO**

Deputy Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 16<sup>th</sup> December, 2020.**

**No. FIN/REV-1/ESTT/4/14/190 ::**Consequent upon the completion of 5 (five) years of service as Superintendent of State Taxes, and having fulfilled the qualifying conditions prescribed in the Nagaland Taxation Service Rules, 2012, the Governor of Nagaland is pleased to release higher scale of pay in respect of the under mentioned officers and designate them as Senior Superintendent of State Taxes:-

	Name of the officer	Designation	Pay Level	Date of effect
1	Shri. Jimyang Imlong	Senior Superintendent of State Taxes	Pay Level-13 (₹56100-177500)	25.09.2018
2	Shri. Aowati	Senior Superintendent of State Taxes	Pay Level-13 (₹56100-177500)	21.06.2019
3	Shri. Bendangchuba	Senior Superintendent of State Taxes	Pay Level-13 (₹56100-177500)	26.09.2019

Sd/-

**BODENO S. COLO**

Joint Secretary to the Government of Nagaland.



**NOTIFICATION****NO.HTE/TE/12-6/2014/22:****Dated Kohima, the 1<sup>st</sup> February, 2021.**

**Creation of 15 (fifteen) posts of various grades under the establishment of Government Polytechnic, Aboi, Mon, Government Polytechnic, Peren and Government Polytechnic, Doyang, Wokha.**

In reference to the subject mentioned above, the undersigned is directed to convey herewith the approval of the Government of Nagaland to the creation of the following 15 (fifteen) posts of various grades under the establishment of Government Polytechnic, Aboi, Mon, Government Polytechnic, Peren and Government Polytechnic, Doyang, Wokha:

Sl.No	Name of Post	No. of post created	Pay Level Matrix	Remarks
1.	Principal	03 (three)	Level-16 (Rs. 79900-193700)	01- Peren 01- Aboi, Mon 01- Doyang, Wokha
2.	Upper Division Assistant (UDA)	03 (three)	Level-7 (Rs. 26400-83600)	01-Peren 01-Aboi, Mon 01-Doyang, Wokha
3.	Lower Division Assistant (LDA)	06 (six)	Level -4 (Rs.19500- 62000)	02-Peren 02-Aboi, Mon 02-Doyang, Wokha
4.	Multi Tasking Staff	03 (three)	Level-1 (Rs. 15500-49400)	01-Peren 01-Aboi, Mon 01-Doyang, Wokha
<b>Total No. of posts</b>		<b>15 (fifteen)</b>		

2. The expenditure is debitable to the Head of Account 2203-TE- 001- Direction 7 Administration 01- Direction-01 Salaries.

3. This is a **Non-Developmental** expenditure.

4. This is issued with the clearance of the P&AR Department vide U.O No. **906**, dated 06-02-2020, concurrence of the Finance Department vide RFC/ESTT.NO. **78/6** dated 11/12/2020 and approval of the Cabinet vide O.M No.CAB-2/2013(Pt) dated 07/11/2020.

**Sd/-****ANIMI LOTHIA**

Deputy Secretary to the Government of Nagaland.

**NOTIFICATION****Dated Kohima, the 1<sup>st</sup> February, 2021.**

**NO.PAR-A/02/2021-AIS** : : In the interest of the public service, Shri J. Alam, IAS (NL: 91), Addl. Chief Secretary to CM & Development Commissioner will hold the charge of Chief Secretary, Nagaland with immediate effect.

**Sd/-****S.ATHSANGLA**

Under Secretary to the Government of Nagaland.



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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*No. 83 Kohima*

*Tuesday, August 25, 2020*

*Bhadrapada 3, 1942 (Saka)*

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**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/19**

**Dated Kohima, the 25<sup>th</sup> August, 2020.**

In exercise of the powers conferred by sub-section (2) of section 1 of the Nagaland Goods and Services Tax (Amendment) Act, 2019 (Act No.3 of 2020), the State Government hereby appoints the 1<sup>st</sup> day of September 2020, as the date on which the provisions of section 10 of the Nagaland Goods and Services Tax (Amendment) Act, 2019 (Act No.3 of 2020), shall come into force.

**Sd/-  
TALIREMBA**  
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**No. 84 Kohima**

**Tuesday, November 10, 2020**

**Kartika 19, 1942 (Saka)**

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**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/20:**

**Dated Kohima, the 10<sup>th</sup> November, 2020.**

In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Nagaland Goods and Services Tax (Amendment) Act, 2019 (Act No.3 of 2020), the State Government hereby appoints the 10<sup>th</sup> day of November 2020, as the date on which the provisions of section 7 of the said Act shall come into force.

**Sd/-**

**TALIREMBA**

**Officer on Special Duty, Finance**



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 85 Kohima**

**Tuesday, November 10, 2020**

**Kartika 19, 1942 (Saka)**

**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-I)(Vol.II)/21:**

**Dated Kohima, the 10<sup>th</sup> November, 2020.**

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on recommendations of the Council, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely:-

**1. Short title and commencement.** - (1) These rules may be called the Nagaland Goods and Services Tax (Fifty Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue of this notification.

**2.** In the Nagaland Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for rule 59, the following rule shall be substituted with effect from the 1<sup>st</sup> day of January 2021 namely:-

**“59. Form and manner of furnishing details of outward supplies.**-(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

(2) The registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months,- using invoice furnishing facility (hereafter in this notification referred to as the “IFF”) electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1<sup>st</sup> day of the month succeeding such month till the 13<sup>th</sup> day of the said month.

(3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in **FORM GSTR-1** for the said quarter.

(4) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the—

(a) invoice wise details of all -

- (i) inter-State and intra-State supplies made to the registered persons; and
- (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

(b) consolidated details of all -

- (i) intra-State supplies made to unregistered persons for each rate of tax; and
- (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;



(c) debit and credit notes, if any, issued during the month for invoices issued previously

(5) The details of outward supplies of goods or services or both furnished using the IFF shall include the –

- (a) invoice wise details of inter-State and intra-State supplies made to the registered persons;
- (b) debit and credit notes, if any, issued during the month for such invoices issued previously.”.

3. In the said rules, for rule 60, the following rule shall be substituted with effect from the 1<sup>st</sup> day of January, 2021, namely:-

“60. **Form and manner of ascertaining details of inward supplies.**-(1)The details of outward supplies furnished by the supplier in **FORM GSTR-1** or using the IFF shall be made available electronically to the concerned registered persons (recipients) in **Part A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal, as the case may be.

(2)The details of invoices furnished by an non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal.

(3) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the common portal.

(4) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the common portal

(5) The details of tax collected at source furnished by an e-commerce operator under section 52 in **FORM GSTR-8** shall be made available to the concerned person in **Part C** of **FORM GSTR 2A** electronically through the common portal.

(6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in **Part D** of **FORM GSTR-2A** electronically through the common portal.

(7) An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of -

(i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1**, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the previous month to the due date of furnishing of **FORM GSTR-1** for the month;

(ii) the details of invoices furnished by a non-resident taxable person in **FORM GSTR-5** and details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1** or using the IFF, as the case may be,-

- (a) for the first month of the quarter, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;
- (b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;
- (c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of **FORM GSTR-1** for the quarter;
- (iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

(8) The Statement in **FORM GSTR-2B** for every month shall be made available to the registered person,-

- (i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in **FORM GSTR-1** by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;
- (ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in **FORM GSTR-1** by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39."

4. In the said rules, in rule 61, after sub-rule (5), the following sub-rule shall be inserted, namely: -

"(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Provided that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in **FORM GSTR-3B** of the said rules for the months of October 2020 to March 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:

Provided further that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the months of October 2020 to March 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month."



5. In the said rules, for rule 61, the following rule shall be substituted with effect from the 1<sup>st</sup> day of January 2021, namely: -

**“61. Form and manner of furnishing of return.-**(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under –

(i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:

(ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table, namely:–

**Table**

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	twenty-second day of the month succeeding such quarter.
2.	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	twenty-fourth day of the month succeeding such quarter.

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in **FORM GSTR-3B**.

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount in **FORM GST PMT-06**, by the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in **FORM GST PMT-06**, for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in **FORM GST PMT-06**, such a registered person may –

(a) for the first month of the quarter, take into account the balance in the electronic cash ledger.

(b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in **FORM GSTR-3B**, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been filed.”.

6. In the said rules, after rule 61, the following rule shall be inserted, namely:-

**“61A. Manner of opting for furnishing quarterly return.**-(1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1<sup>st</sup> day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,—

- (a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or
- (b) opts for furnishing of return on a monthly basis, electronically, on the common portal:

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.

7. In the said rules, in rule 62,

- (i) in sub-rule (1), the words, figures, letters and brackets “or paying tax by availing the benefit of notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78 dated the 7<sup>th</sup> March 2019, shall be omitted;
- (ii) in sub-rule (4), the words, figures, letters and brackets “or by availing the benefit of notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78 dated the 7<sup>th</sup> March 2019” shall be omitted;

(iii) in the explanation to sub-rule (4), the words, figures, letters and brackets "or opting for paying tax by availing the benefit of notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78 dated the 7<sup>th</sup> March 2019." shall be omitted;

(iv) sub-rule (6) shall be omitted.

8. In FORM GSTR-1, in the Instructions, after serial number 17, the following instruction shall be inserted, namely:-

“18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules.

9. After FORM-2A, the following FORM shall be inserted, namely: -

**“FORM-2B**

[See rule 60(7)]

## Auto-drafted ITC Statement

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

### 3. ITC Available Summary

(Amount in  $\square$  in all sections)

S.no.	Heading	GSTR-3B table	Integrated Tax (□)	Central Tax (□)	State/UT tax (□)	Cess (□)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							

I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)						If this is <b>positive</b> , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices							
	B2B - Debit notes							
	B2B - Invoices (Amendment)							
	B2B - Debit notes (Amendment)							
II	Inward Supplies from ISD	4(A)(4)						If this is <b>positive</b> , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	ISD - Invoices							
	ISD - Invoices (Amendment)							
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)						These supplies shall be <b>declared</b> in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be <b>availed</b> under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices							
	B2B - Debit notes							
	B2B - Invoices (Amendment)							
	B2B - Debit notes (Amendment)							
IV	Import of Goods	4(A)(1)						If this is <b>positive</b> , credit may be availed under Table 4(A)(1) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas							
	IMPG (Amendment)							
	IMGSEZ - Import of goods from SEZ							
	IMGSEZ (Amendment)							

**Part B    ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B**

(Amount in ₹ in all sections)

I	Others	4(B)(2)				<p>If this is <b>positive</b>, Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.</p> <p>If this is <b>negative</b>, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
Details	B2B - Credit notes					
	B2B - Credit notes (Amendment)					
	B2B - Credit notes (Reverse charge)					
	B2B - Credit notes (Reverse charge) (Amendment)					
	ISD - Credit notes					
	ISD - Credit notes (Amendment)					

S. no.	Heading	GSTR-3B Table	Integrated Tax (□)	Central Tax (□)	State/UT tax (□)	Cess (□)	Advisory
<b>Credit which may not be availed under FORM GSTR-3B</b>							
<b>Part A ITC Not Available</b>							
I	All other ITC - Supplies from registered persons other than reverse charge	NA					Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	Inward Supplies from ISD	NA					Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices						
	ISD Amendment - Invoices						

III	Inward Supplies liable for reverse charge	3.1(d)							These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same.
Details	B2B - Invoices								
	B2B - Debit notes								
	B2B - Invoices (Amendment)								
	B2B - Debit notes (Amendment)								
Part B ITC Reversal									
I	Others	4(B)(2)							Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Credit notes								
	B2B - Credit notes (Amendment)								
	B2B - Credit notes (Reverse charge)								
	B2B - Credit notes (Reverse charge) (Amendment)								
	ISD - Credit notes								
	ISD - Credit notes (Amendment)								

Instructions:

1. Terms Used :-
  - a. ITC – Input tax credit
  - b. B2B – Business to Business
  - c. ISD – Input service distributor
  - d. IMPG – Import of goods
  - e. IMPGSEZ – Import of goods from SEZ



## 2. Important Advisory:

- a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1, 5 and 6**. It is a static statement and will be made available once a month. The documents filed by the supplier in any **FORMS GSTR-1, 5 and 6** would reflect in the next open **FORM GSTR-2B** of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer **FORM GSTR-2B** for availing credit in **FORM GSTR-3B**. However, in case for additional details, they may refer to their respective **FORM GSTR-2A** (which is updated on near real time basis) for more details.
- b) Input tax credit shall be indicated to be non-available in the following scenarios: -
  - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
  - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State. However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers should self-assess and reverse such credit in their **FORM GSTR-3B**.

3. It may be noted that **FORM GSTR-2B** will consist of all the **FORM GSTR-1s, 5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent **GSTR-1** or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the NGST Rules and is also available under the "View Advisory" tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12<sup>th</sup> February to 23:59 hours on 11<sup>th</sup> March.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of **FORM GSTR-3B**.
6. Table 3 captures the summary of ITC available as on the date of generation of **FORM GSTR-2B**. It is divided into following two parts:
  - A. Part A captures the summary of credit that may be availed in relevant tables of **FORM GSTR-3B**.
  - B. Part B captures the summary of credit that shall be reversed in relevant table of **FORM GSTR-3B**.
7. Table 4 captures the summary of ITC not available as on the date of generation of **FORM GSTR-2B**. Credit available in this table shall not be availed as credit in **FORM GSTR-3B**. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.

8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers shall ensure that
- No credit shall be taken twice for any document under any circumstances.
  - Credit shall be reversed wherever necessary.
  - Tax on reverse charge basis shall be paid.
9. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
10. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
11. Table wise instructions:

<b>Table No. and Heading</b>	<b>Instructions</b>
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ol style="list-style-type: none"> <li>This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</li> <li>This table displays only the supplies on which input tax credit is available.</li> <li>Negative credit, if any may arise due to amendment in B2B- Invoices and B2B - Debit notes. Such credit shall be reversed in Table 4(B)(2) of <b>FORM GSTR-3B</b>.</li> </ol>
Table 3 Part A Section II Inward Supplies from ISD	<ol style="list-style-type: none"> <li>This section consists of the details of supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6</b>.</li> <li>This table displays only the supplies on which ITC is available.</li> <li>Negative credit, if any, may arise due to amendment in ISD Amendments - Invoices. Such credit shall be reversed in table 4(B)(2) of <b>FORM GSTR-3B</b>.</li> </ol>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<ol style="list-style-type: none"> <li>This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their <b>FORM GSTR-1</b>.</li> <li>This table provides only the supplies on which ITC is available.</li> <li>These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. Credit may be availed under Table 4(A)(3) of <b>FORM GSTR-3B</b> on payment of tax.</li> </ol>
Table 3 Part A Section IV Import of Goods	<ol style="list-style-type: none"> <li>This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</li> <li>This table shall consist of data on the imports made by you (GSTIN) in the month for which <b>FORM GSTR-2B</b> is being generated for.</li> <li>The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</li> </ol>

	iv. The table also provides if the Bill of entry was amended. v. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.
Table 3 Part B Section I Others	i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b> ii. Such credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b> . If this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b> . ii. This table provides only the supplies on which ITC is not available. iii. This is for information only and such credit shall not be taken in <b>FORM GSTR-3B</b> .
Table 4 Part A Section II Inward Supplies from ISD	i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6</b> . ii. This table provides only the supplies on which ITC is not available. iii. This is for information only and such credit shall not be taken in <b>FORM GSTR-3B</b> .
Table 4 Part A Section III Inward Supplies liable for reverse charge	i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their <b>FORM GSTR-1</b> . ii. This table provides only the supplies on which ITC is not available. iii. These supplies shall be declared in Table 3, 1(d) of <b>FORM GSTR-3B</b> for payment of tax. However, credit will not be available on such supplies.
Table 4 Part B Section I Others	i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b> ii. This table provides only the credit notes on which ITC is not available. iii. Such credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b> .

Sd/-  
**TALIREMBA**  
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 86 Kohima**

**Tuesday, November 10, 2020**

**Kartika 19, 1942 (Saka)**

**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/22:**

**Dated Kohima, the 10<sup>th</sup> November, 2020.**

In exercise of the powers conferred by proviso to sub-section (1) of section 39 read with proviso to sub-section (7) of section 39 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies the registered persons, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), having an aggregate turnover of up to five crore rupees in the preceding financial year, and who have opted to furnish a return for every quarter, under sub-rule (1) of rule 61A of the Nagaland Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules) as the class of persons who shall, subject to the following conditions and restrictions, furnish a return for every quarter from January 2021 onwards, and pay the tax due every month in accordance with the proviso to sub-section (7) of section 39 of the said Act, namely:—

- (i) the return for the preceding month, as due on the date of exercising such option, has been furnished:
- (ii) where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the same.
- (2) A registered person whose aggregate turnover crosses five crore rupees during a quarter in a financial year shall not be eligible for furnishing of return on quarterly basis from the first month of the succeeding quarter.
- (3) For the registered person falling in the class specified in column (2) of the Table below, who have furnished the return for the tax period October, 2020 on or before 30<sup>th</sup> November 2020, it shall be deemed that they have opted under sub-rule (1) of rule 61A of the said rules for the monthly or quarterly furnishing of return as mentioned in column (3) of the said Table:-

**Table**

Sl. No.	Class of registered person	Deemed Option
(1)	(2)	(3)
1.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished <b>FORM GSTR-</b>	Quarterly return

	<b>1</b> on quarterly basis in the current financial year	
2.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished <b>FORM GSTR-1</b> on monthly basis in the current financial year	Monthly return
3.	Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year	Quarterly return

(4) The registered persons referred to in column (2) of the said Table, may change the default option electronically, on the common portal, during the period from the 5<sup>th</sup> day of December 2020 to the 31<sup>st</sup> day of January 2021.

Sd/-

**TALIREMBA**

Officer on Special Duty, Finance





Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 87 Kohima**

**Tuesday, November 10, 2020**

**Kartika 19, 1942 (Saka)**

**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/23:**

**Dated Kohima, the 10<sup>th</sup> November, 2020.**

In exercise of the powers conferred by section 148 read with sub-section (7) of section 39 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons, notified under proviso to sub-section (1) of section 39 of the said Act, who have opted to furnish a return for every quarter or part thereof, as the class of persons who may, in first month or second month or both months of the quarter, follow the special procedure such that the said persons may pay the tax due under proviso to sub-section (7) of section 39 of the said Act, by way of making a deposit of an amount in the electronic cash ledger equivalent to, -

- (i) thirty five percent of the tax liability paid by debiting the electronic cash ledger in the return for the preceding quarter where the return is furnished quarterly; or
- (ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:

Provided that no such amount may be required to be deposited-

- (a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability;
- (b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:

Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.

*Explanation-* For the purpose of this notification, the expression "a complete tax period" means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January 2021.

**Sd/-  
TALIREMBA  
Officer on Special Duty, Finance**



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 88 Kohima**

**Tuesday, November 10, 2020**

**Kartika 19, 1942 (Saka)**

**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/24:**

**Dated Kohima, the 10<sup>th</sup> November, 2020.**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Nagaland Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/65 dated 21<sup>st</sup> March 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of January 2021, for the words “five hundred crore rupees”, the words “one hundred crore rupees” shall be substituted.

**Sd/-**

**TALIREMBA**

**Officer on Special Duty, Finance**



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

*No. 89 Kohima*

*Sunday, November 29, 2020*

*Agrahayana 8, 1942 (Saka)*

**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/25:**

**Dated Kohima, the 10<sup>th</sup> November, 2020.**

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/66 dated the 21<sup>st</sup> March 2020, between the period from the 01<sup>st</sup> day of December 2020 to the 31<sup>st</sup> day of March 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01<sup>st</sup> day of April 2021.

**Sd/-**

**TALIREMBA**

**Officer on Special Duty, Finance**



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 90 Kohima**

**Tuesday, December 1, 2020**

**Agrahayana 10, 1942 (Saka)**

**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/26:**

**Dated Kohima, the 1<sup>st</sup> December, 2020.**

In exercise of the powers conferred by the first proviso to rule 46 of the Nagaland Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)/452 dated the 13<sup>th</sup> September 2017, namely:—

In the said notification, after the first proviso, the following proviso shall be inserted, namely, -

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules –

<b>S.No. (1)</b>	<b>Chemical name (2)</b>	<b>HSN Code (3)</b>
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methylmethylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2	Dimethyl propylphosphonate	29313200
3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylmethylphosphonate	29313600
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6	Dimethyl methylphosphonate	29313100
7	Diethyl ethylphosphonate	29313300
8	Methylphosphonic acid with ( aminoiminomethyl) urea ( 1: 1)	29313800
9	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10	2,2-Diphenyl-2-hydroxyacetic acid	29181700



11	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14	2-(N,N-Diisopropylamino)ethanol	29221800
15	2-(N,N-Diethylamino)ethanethiol	29306000
16	Bis(2-hydroxyethyl)sulfide	29307000
17	2-(N,N-Dimethylamino)ethanethiol	29309092
18	Product from the reaction of Methylphosphonic acid and 1,3,5- Triazine-2,4,6- triamine	As applicable
19	3-Quinuclidinol	29333930
20	R-(-)-3-Quinuclidinol	29333930
21	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9-dioxide	29313900
22	Propylphosphonic dichloride	29313900
23	Propylphosphonic dichloride	29313900
24	Diphenylmethylphosphonate	29313900
25	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26	Methylphosphonic acid	29313900
27	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28	Phosphonicacid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30	Bis (polyoxyethylene) methylphosphonate	39072090
31	Poly(1,3-phenylene methyl phosphonate)	39119090
32	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33	Carbonyl dichloride	28121100
34	Cyanogen chloride	28531000
35	Hydrogen cyanide	28111200
36	Trichloronitromethane	29049100
37	Phosphorus oxychloride	28121200
38	Phosphorus trichloride	28121300
39	Phosphorus pentachloride	28121400



40	Trimethylphosphite	29202300
41	Triethylphosphite	29202400
42	Dimethyl phosphite	29202100
43	Diethyl phosphite	29202200
44	Sulfur monochloride	28121500
45	Sulfur dichloride	28121600
46	Thionyl chloride	28121700
47	Ethyldiethanolamine	29221720
48	Methyldiethanolamine	29221710
49	Triethanolamine	29221500

**Sd/-**  
**TALIREMBA**  
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 91 Kohima**

**Monday, December 14, 2020**

**Agrahayana 23, 1942 (Saka)**

**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/28:**

**Dated Kohima, the 14<sup>th</sup> December, 2020.**

In exercise of the powers conferred by section 168A of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/103 dated the 3<sup>rd</sup> April 2020, namely:-

In the said notification, in the first paragraph, in the proviso to clause (i),

- (i) for the words, figures and letters "29<sup>th</sup> day of November 2020", the words, figures and letters "30<sup>th</sup> day of March 2021" shall be substituted.
- (ii) for the words, figures and letters "30<sup>th</sup> day of November 2020", the words, figures and letters "31<sup>st</sup> day of March 2021" shall be substituted

2. This notification shall be deemed to have come into force with effect from 1<sup>st</sup> day of December 2020.

**Sd/-**

**TALIREMBA**

**Officer on Special Duty, Finance**



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

---

*No. 92 Kohima*

*Tuesday, December 22, 2020*

*Pausha 1, 1942 (Saka)*

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**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-I)(Vol.II)/29:**

**Dated Kohima, the 22<sup>nd</sup> December, 2020.**

In exercise of the powers conferred by sub-section (2) of section 1 of the Nagaland Goods and Services Tax (Fourth Amendment) Ordinance, 2020 (Ordinance No. 8 of 2020) (hereafter in this notification referred to as the said Act), the State Government hereby appoints the 18<sup>th</sup> day of May 2020, as the date on which the provisions of section 11 of the said Ordinance, shall come into force.

2. This Notification **shall be deemed** to have come into force with effect from the 18<sup>th</sup> day of May 2020.

**Sd/-  
TALIREMBA  
Officer on Special Duty, Finance**



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

---

**No. 93 Kohima**

**Tuesday, December 22, 2020**

**Pausha 1, 1942 (Saka)**

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**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/ 30:**

**Dated Kohima, 22<sup>nd</sup> December, 2020.**

In exercise of the powers conferred by sub-section (2) of section 1 of the Nagaland Goods and Services Tax (Fourth Amendment) Ordinance, 2020 (Ordinance No. 8 of 2020) (hereinafter referred to as the said Act), the State Government hereby appoints the 30<sup>th</sup> day of June 2020, as the date on which the provisions of sections 2 and 12 of the said Ordinance, shall come into force.

2. This Notification **shall be deemed** to have come into force with effect from the 30<sup>th</sup> day of June 2020.

**Sd/-**

**TALIREMBA**

**Officer on Special Duty, Finance**



Registration No. NE/RN -646

**THE NAGALAND GAZETTE**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

*No. 94 Kohima*

*Tuesday, December 22, 2020*

*Pausha 1, 1942 (Saka)*

**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/31:**

**Dated Kohima, the 22<sup>nd</sup> December, 2020.**

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)/20 dated the 29<sup>th</sup> December 2017, namely :—

In the said notification, after the third proviso, the following proviso shall be inserted, namely: —

“Provided also that the late fee payable for delay in furnishing of **FORM GSTR-4** for the Financial Year 2019-20 under section 47 of the said Act, from the 1<sup>st</sup> day of November 2020 till the 31<sup>st</sup> day of December 2020 shall stand waived for the registered person whose principal place of business is in the Union Territory of Ladakh.”.

**Sd/-**

**TALIREMBA**

Officer on Special Duty, Finance





Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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*No. 95 Kohima*

*Tuesday, Decembe 22, 2020*

*Pausha 1, 1942 (Saka)*

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**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/32:**

**Dated Kohima, the 22<sup>nd</sup> December, 2020.**

In exercise of the powers conferred by sub-section (2) of section 1 of the Nagaland Goods and Services Tax (Fourth Amendment) Ordinance, 2020 (Ordinance No. 8 of 2020) (hereinafter referred to as the said Act), the State Government hereby appoints the 1<sup>st</sup> day of January 2021, as the date on which the provisions of sections 3, 4, 5, 6, 7, 8, 9, 10 and 13 of the said Ordinance shall come into force.

**Sd/-**

**TALIREMBA**

Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 96 Kohima**

**Monday, December 28, 2020**

**Pausha 7, 1942 (Saka)**

**NOTIFICATION**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(VolII)/33:**

**Dated Kohima, the 28<sup>th</sup> December, 2020.**

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely: -

**1. Short title and commencement.** - (1) These rules may be called the Nagaland Goods and Services Tax (Fifty First Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue of this notification.

**2.** In the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), with effect from a date to be notified, the following sub-rule shall be substituted, namely: -

“(4A) Every application made under rule (4) shall be followed by—

(a) biometric-based Aadhaar authentication and taking photograph, unless exempted under sub-section (6D) of section 25, if he has opted for authentication of Aadhaar number; or

(b) taking biometric information, photograph and verification of such other KYC documents, as notified, unless the applicant is exempted under sub-section (6D) of section 25, if he has opted not to get Aadhaar authentication done,

of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.”.

**3.** In the said rules, in rule 9,-

(a) in sub-rule (1), -

(i) after the words “applicant within a period of”, for the word “three”, the word “seven” shall be substituted;

(ii) for the provisos, the following proviso shall be substituted, namely: -

“Provided that where-

- (a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or
- (b) the proper officer, with the approval of an officer authorized by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the registration shall be granted within thirty days of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.”;

(c) in sub-rule (2), -

(i) for the word “three”, the word “seven” shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely: -

“Provided that where-

- (a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or
- (b) the proper officer, with the approval of an officer authorized by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the notice in **FORM GST REG-03** may be issued not later than thirty days from the date of submission of the application.”;

(c) for sub-rule (5), the following sub-rule shall be substituted, namely: -

“(5) If the proper officer fails to take any action, -

- (a) within a period of seven working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1); or
- (b) within a period of thirty days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or
- (c) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.”.

4. In the said rules, in rule 21,-

(a) in clause (b), after the words “goods or services”, the words “or both” shall be inserted;

(b) after clause (d), the following clauses shall be inserted, namely:-

“(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or

(f) furnishes the details of outward supplies in **FORM GSTR-1** under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or

(g) violates the provision of rule 86B.”.

5. In the said rules, in rule 21A,-

(a) in sub-rule (2), the words “, after affording the said person a reasonable opportunity of being heard,” shall be omitted;

(b) after sub-rule (2), the following sub-rule shall be inserted, namely: -

“(2A) Where, a comparison of the returns furnished by a registered person under section 39 with

(a) the details of outward supplies furnished in **FORM GSTR-1**; or

(b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1**,

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration, or as amended from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.”

(c) in sub-rule (3), after the words, brackets and figure “or sub-rule (2)”, the words, brackets, figure and letter “or sub-rule (2A)” shall be inserted;

(d) after sub-rule (3), the following sub-rule shall be inserted, namely: -

“(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration.”;

(e) in sub-rule (4), -

- (i) after the words, brackets and figure "or sub-rule (2)", the words, brackets, figure and letter "or sub-rule (2A)" shall be inserted;
- (ii) the following proviso shall be inserted, namely: -

"Provided that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit."

6. In the said rules, in rule 22,-

- (a) in sub-rule (3), after the words, brackets and figure "the show cause issued under sub-rule (1)", the words, brackets, figures and letters "or under sub-rule (2A) of rule 21A" shall be inserted;
- (b) in sub-rule (4), after the words, brackets and figure "reply furnished under sub-rule (2)", the words, brackets, figures and letters "or in response to the notice issued under sub-rule (2A) of rule 21A" shall be inserted.

7. In the said rules, in rule 36, in sub-rule (4), with effect from the 1<sup>st</sup> day of January 2021,-

- (a) for the word "uploaded" at both the places where it occurs, the word "furnished" shall be substituted;
- (b) after the words, brackets and figures "by the suppliers under sub-section (1) of section 37", at both the places where they occur, the words, letters and figure "in **FORM GSTR-1** or using the invoice furnishing facility" shall be inserted;
- (c) for the figures and words "10 per cent.", the figure and words "5 per cent." shall be substituted.

8. In the said rules, in rule 59, after sub-rule (4), the following sub-rule shall be inserted, namely: -

"(5) Notwithstanding anything contained in this rule, -

- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;
- (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;
- (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**



or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

9. In the said rules, after rule 86A, with effect from the 1<sup>st</sup> day of January 2021, the following rule shall be inserted, namely: -

**“86B. Restrictions on use of amount available in electronic credit ledger.**- Notwithstanding anything contained in these rules, the registered person shall not use the amount available in electronic credit ledger to discharge his liability towards output tax in excess of ninety-nine per cent. of such tax liability, in cases where the value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds fifty lakh rupees:

Provided that the said restriction shall not apply where –

- (a) the said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961 (43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or
- (b) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilized input tax credit under clause (i) of first proviso of sub-section (3) of section 54; or
- (c) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilized input tax credit under clause (ii) of first proviso of sub-section (3) of section 54; or
- (d) the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or
- (e) the registered person is –
  - (i) Government Department; or
  - (ii) a Public Sector Undertaking; or
  - (iii) a local authority; or
  - (iv) a statutory body;

Provided further that the Commissioner or an officer authorized by him in this behalf may remove the said restriction after such verifications and such safeguards as he may deem fit.”.

10. In the said rules, in rule 138, in sub-rule (10), with effect from the 1<sup>st</sup> day of January 2021,-

- (a) in the Table, against serial number 1, in column 2, for the figures and letters “100 km.”, the figures and letters “200 km.” shall be substituted;
- (b) in the Table, against serial number 2, in column 2, for the figures and letters “100 km.”, the figures and letters “200 km.” shall be substituted.

11. In the said rules, in rule 138E, -

- (a) in clause (b), for the words “two months”, the words “two tax periods” shall be substituted;  
 (b) after clause (c), the following clause shall be inserted, namely:-

“(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A.”.

12. In the said rules, after **FORM GST REG-30**, the following **FORM** shall be inserted, namely-

**“FORM GST REG – 31**

[See rule 21A]

Reference No.

Date: <DD><MM><YYYY>

To,

GSTIN  
 Name:  
 Address:

**Intimation for suspension and notice for cancellation of registration**

In a comparison of the following, namely,

- (i) returns furnished by you under section 39 of the Central Goods and Services Tax Act, 2017;
- (ii) outwards supplies details furnished by you in **FORM GSTR-1**;
- (iii) auto-generated details of your inwards supplies  
 for the period \_\_\_\_\_ to \_\_\_\_\_;
- (iv) ..... (specify)

and other available information, the following discrepancies / anomalies have been revealed:

- ☐ Observation 1
- ☐ Observation 2
- ☐ Observation 3

*(details to be filled based on the criteria relevant for the taxpayer).*

2. These discrepancies / anomalies prima facie indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017 and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies / anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21 A.

4. You are requested to submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy /

anomaly. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted on satisfaction of the jurisdictional officer with the reply along with documents furnished by you, and any further verification as jurisdictional officer considers necessary.

6. You may please note that your registration may be cancelled in case you fail to furnish a reply within the prescribed period or do not furnish a satisfactory reply.

Name:

Designation:

NB: This is a system generated notice and does not require signature by the issuing authority.”.

**Sd/-**

**TALIREMBA**

Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 97 Kohima**

**Monday, December 21, 2020**

**Agrahayana 30, 1942 (Saka)**

**NOTIFICATION**

**F.No.FIN/REV-3/GST/NSCWF/2020/208:**

**Dated Kohima, the 21<sup>st</sup> December, 2020.**

1. The Governor of Nagaland is pleased to constitute a Fund, to be called the **"Nagaland State Consumer Welfare Fund"** under Section 57 of the Nagaland Goods and Services Tax Act, 2017. The Fund shall be operated through a Saving Bank Account by Commissioner of State Taxes, Nagaland in respect of the following items:-
  - (i) Any amount payable by a person against an order by the Competent Authority or Court of Law under provisions of Anti-Profiteering activities.
  - (ii) The amount referred to in sub-section (5) of section 54 of the Nagaland Goods and Services Tax Act, 2017.
  - (iii) Any income from investment of the amount credited to the Fund; and
  - (iv) Such other monies received by it, in such manner as prescribed in Rule 97 of the Nagaland Goods and Services Tax Rules, 2017.
2. For proper utilisation of the **"Nagaland State Consumer Welfare Fund"** for welfare of the consumers, a **"Standing Committee"** is also constituted under sub-rule (4) of Rule 97 of the Nagaland Goods and Services Tax Rules, 2017 as below:

i)	Addl. Chief Secretary & Finance Commissioner	Chairman
ii)	Officer on Special Duty (Finance)	Vice-Chairman
iii)	Commissioner of State Taxes, Nagaland	Member Secretary
iv)	Commissioner & Secretary, Legal Metrology & Consumer Protection Department	Member
v)	Commissioner & Secretary, Urban Development Department	Member
vi)	Commissioner & Secretary, Rural Development Department	Member
vii)	Director, Information & Public Relations	Member
viii)	Additional Commissioner of State Taxes-I	Member

3. The Committee shall exercise powers and functions as prescribed in sub-rule (8) of Rule 97 of the Nagaland Goods and Services Tax Rules, 2017.

Sd/-

**BODENO S. COLO**

Joint Secretary to the Govt. of Nagaland.



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

*No. 98 Kohima*

*Monday, January 11, 2021*

*Pausha 21, 1942 (Saka)*

**NOTIFICATION**

NO.AS/LEG-48/2020/2336

Dated Kohima, the 11<sup>th</sup> January 2021.

The following Order of the Governor of Nagaland dated the 6<sup>th</sup> January, 2021 is hereby published for general information.

**Raj Bhavan  
Kohima  
6<sup>th</sup> January, 2021**

**ORDER**

“In exercise of the powers conferred by Clause (1) of Article 174 of the Constitution of India, I, **R.N. Ravi**, Governor of Nagaland, hereby summon the Seventh Session of the Thirteenth Nagaland Legislative Assembly to meet at **9:30 A.M on Friday, the 12<sup>th</sup> February, 2021** in the Assembly Hall, Kohima.

**Sd/-  
R. N. Ravi**

**Sd/-  
Dr. P. J. ANTONY  
Commissioner & Secretary  
Nagaland Legislative Assembly  
Secretariat: Kohima**





Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 99 Kohima**

**Wednesday, February 3, 2021**

**Magha 14, 1942 (Saka)**

**PROVITIONAL PROGRAMME OF BUSINESS FOR THE SEVENTH SESSION OF THE  
THIRTEENTH ASSEMBLY**

**NO.AS/LEG-48/2021/2477**

**Dated Kohima, the 3<sup>rd</sup> February, 2021.**

**CALENDAR OF SITTING**

**12-02-2021  
FRIDAY**

- 1) Governor's Address
- 2) Obituary references
- 3) Motion of Thanks on the Governor's Address

**13-02-2021  
SATURDAY**

**RECESS**

**14-02-2021  
SUNDAY**

**HOLIDAY**

**15-02-2021  
MONDAY**

- 1) Questions
- 2) Laying of the Annual Administrative Reports
- 3) Laying of Reports/Rules
- 4) Presentation of the Assembly Committee Reports
- 5) Introduction of Government Bills, if any
- 6) Debate and Adoption of the Motion of Thanks to the Governor's Address
- 7) Discussion on Matters of Urgent Public Importance
- 8) Introduction of Government Resolutions, if any

**16-02-2021  
TUESDAY**

- 1) Questions
- 2) Laying of the Annual Administrative Reports
- 3) Laying of Reports/Rules
- 4) Presentation of the Assembly Committee Reports
- 5) Consideration and Passing of Government Bills, if any
- 6) Discussion on Matters of Urgent Public Importance.
- 7) Consideration and Adoption of Government Resolutions, if any

**17-02-2021  
WEDNESDAY**

**RECESS**

**18-02-2021  
THURSDAY**

- 1) Questions
- 2) Laying of the Annual Administrative Reports
- 3) Laying of Reports/Rules
- 4) Presentation of Supplementary Demands for Grants for the year 2020-2021
- 5) Presentation of Budget for the year 2021 – 2022
- 6) Presentation of Supplementary Demand for Regularization of Excess Expenditure for the year 2012-2013
- 7) Presentation of Supplementary Demand for Regularization of Excess Expenditure for the year 2013-2014

**19-02-2021****FRIDAY**

- 1) Questions
- 2) Laying of the Annual Administrative Reports
- 3) Laying of Reports/Rules
- 4) Presentation of the Assembly Committee Reports
- 5) Discussion and voting on Supplementary Demands for Grants for the year-2020-2021
- 6) Introduction, Consideration and Passing of the Nagaland Appropriation (No. 1) Bill, 2021.
- 7) Discussion on the Budget for the year 2021 – 2022

**20-02-2021****SATURDAY**

- 1) Questions
- 2) Laying of the Annual Administrative Reports
- 3) Laying of Reports/Rules
- 4) Presentation of Comptroller and Auditor General of India Report (C&AG)
- 5) Discussion and Voting on the Budget for the year 2021 – 2022
- 6) Introduction, Consideration and Passing of the Nagaland Appropriation (No. 2) Bill, 2021
- 7) Discussion and voting on Supplementary Demands for Regularization of Excess Expenditure for the year 2012-2013
- 8) Introduction, Consideration and Passing of the Nagaland Appropriation (No. 3) Bill, 2021.
- 9) Discussion and voting on Supplementary Demands for Regularization of Excess Expenditure for the year 2013-2014
- 10) Introduction, Consideration and Passing of the Nagaland Appropriation (No. 4) Bill, 2021.
- 11) Announcement of the Constitution of various Financial and Non-Financial Committees and Panel of Chairmen by the Speaker.
- 12) Unfinished Business, if any
- 13) Adjournment of the Session *Sine- die*

**Sd/-****Dr. P. J. ANTONY**

Commissioner & Secretary  
Nagaland Legislative Assembly  
Secretariat: Kohima.



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 100 Kohima**

**Friday, January 1, 2021**

**Pausha 11, 1942 (Saka)**

**NOTIFICATION**

**NO.FIN/REV-3/GST/1/08(Pt-1)(Vol-II)/34:**

**Dated Kohima, the 1<sup>st</sup> Janaury 2021.**

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely: -

**1. Short title and commencement.** - (1) These rules may be called the Nagaland Goods and Services Tax ( Fifty Second Amendment) Rules, 2021.

(2) These rules shall come into force on the date of issue of this notification.

**2.** In the Nagaland Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:-

“(6) Notwithstanding anything contained in this rule, -

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;

(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

**Sd/-**

**TALIREMBA**

Officer on Special Duty, Finance





Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

*No. 101 Dimapur*

*Friday, January 15, 2021*

*Pausha 25, 1942 (Saka)*

**NOTIFICATION**

**Dated Dimapur, the 15<sup>th</sup> January 2021.**

**NO.CT/VIG/STS/1/2019/15:** In pursuance of the provisions contained in Rules, 4(10) and (11) of the Central Sales Tax (Nagaland) Rules, 1972. It is hereby notified for general information that the following serial numbers of the online declaration Forms 'C' are declared to be obsolete and invalid from the date of issue due to erroneous entry of data while uploading transaction details. Please log-on for verification at [www.nagalandtax.nic.in](http://www.nagalandtax.nic.in) → e-services → Form & TIN verification.

Sl. No	'C' Form	Name and address of the dealers to whom e-Form 'C' is issued by the department			Name and address of the dealers to whom e-Form 'C' was issued by the dealer		
		Style of business	Date of issue	CST TIN	Style of business	TIN No	State/UT
1.	NL-CA1266118	M/s Canteen Store Department Dimapur Depot	29/10/19	13030004037	Northern Spirits Pvt Ltd	07846889629	Delhi

Now therefore, it is hereby notified that the above serial numbers of the declaration Forms 'C' shall not be valid for the purpose of sub-section (4) of section 8 of the Central Sales Tax Act, 1956.

Sd/-

**KESONYU YHOME, IAS**  
Commissioner of State Taxes,  
Nagaland: Dimapur.



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

*No. 102 Kohima*

*Sunday, February 14, 2021*

*Magha 25, 1941 (Saka)*

**NAGALAND LEGISLATIVE ASSEMBLY KOHIMA  
SEVENTH SESSION OF THE THIRTEENTH ASSEMBLY**

**BULLETIN PART-I (NO. 1)**

(Brief record of Proceedings)

**FRIDAY, THE 14<sup>TH</sup> FEBRUARY, 2021**

(9:30 A.M)

**No. AS/LEG-10/2021/2583**

**Dated Kohima, the 14<sup>th</sup> February 2021.**

1. The House met at 9:30 A.M. on the first day of the Seventh Session of the Thirteenth Assembly with the Hon'ble Speaker in the Chair.

**2. GOVERNOR'S ADDRESS**

Hon'ble Governor delivered his address to the House at 9:30 A.M., as provided for under clause (I) of Article 176 of the Constitution of India.

The House was adjourned at 10:14 A.M. and reassembled at 10:50 A.M. with the Hon'ble Speaker in the Chair.

**3. OBITUARY REFERENCES**

- (i) The Hon'ble Chief Minister made Obituary references to the passing away of the following National Leaders:
  - a) Late Shri. Pranab Mukherjee, former President of India
  - b) Late Shri. Ram Vilas Paswan, former Member of Parliament
- (ii) The Hon'ble Speaker made Obituary references to the passing away of the following leaders:
  - a) Late Shri. Pranab Mukherjee, former President of India
  - b) Late Shri. Ashwani Kumar, former Governor of Nagaland
  - c) Late Shri. Ram Vilas Paswan, former Member of Parliament
  - d) Late Shri. C.M Chang, former Member of Nagaland Legislative Assembly
  - e) Late Shri. Tarun Gogoi, former Chief Minister of Assam
  - f) Late Shri. Lungbe Meru, former Member of Nagaland Legislative Assembly



The Hon'ble Speaker also made a reference to the passing away of Late Shri. Temjen Toy, former Chief Secretary to the Government of Nagaland.

The House paid respect to the departed leaders by observing one minute silence.

**4. MOTION OF THANKS ON THE GOVERNOR'S ADDRESS**

Shri. Namri Nchang, Advisor, moved the following:

"That the Members of the Thirteenth Nagaland Legislative Assembly assembled in the Seventh Session are deeply grateful to the Hon'ble Governor for his Address which he has been pleased to deliver to this August House on the 12<sup>th</sup> February, 2021."

Shri. H. Haiying, Advisor, Seconded the Motion.

5. The House was adjourned at 11:37 A.M. to meet again at 9:30 A.M., on Monday the 15<sup>th</sup> February, 2021.

Sd/-  
**DR. P. J. ANTONY**  
Commissioner & Secretary  
Nagaland Legislative Assembly  
Secretariat, Kohima.

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Sd/-  
**WATI L. IMCHEN**  
Director  
Printing & Stationery  
Nagaland, Kohima

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